FISCAL NOTE

SB 484 - HB 887

March 11, 2007

SUMMARY OF BILL: Decreases, from three years from the time land was sold for taxes to three years from the date taxes first became delinquent, the amount of time authorized to bring action in court to invalidate a tax title to land. Makes such time frame applicable to all entities. Current law provides a different time frame for persons with a disability.

ESTIMATED FISCAL IMPACT:

MINIMAL

Assumptions:

- State and local governments would not be party to such actions.
- No significant impact on judicial caseloads.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

James W. White, Executive Director